


Indiana Department of Education  
SUPPORTING STUDENT SUCCESS

## Transfer Tuition

IASBO Region 2  
September 2009




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### What is transfer tuition?

- ❖ The transfers of students between Indiana public school corporations.
- ❖ When a transfer occurs, there is a party responsible for the payment of Transfer Tuition.



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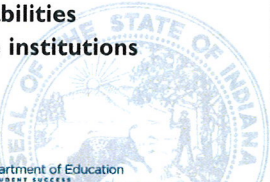
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### Transfer types

1. At the request of the parent or student
2. Cash transfers
3. Children with disabilities
4. Public and Private institutions
5. Foster homes
6. State obligations



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**Do school corporations have a choice on whether or not to pay transfer tuition?**

- ⊗ There are instances where a school corporation has no choice whether they are obligated to pay a Transfer Tuition Bill!
- ☺ Appeals may be made to the Indiana State Board of Education if there is a question as to who is the responsible party.




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**Transfer at the request of a parent or student**

Better accommodations:

1. Crowded Conditions of the transferor or transferee school corporation; and
2. Curriculum offerings at the high school level that are important to the vocational or academic aspirations of the student.
3. Does not mean "convenience."
4. School not accredited
5. Medical




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**Transfer at request of the parent or student**

- ✓ Must be made in writing on a Transfer Request Application before April 1 of the school year prior to the one for which the transfer is requested.
- ✓ Application Forms and Appeals Forms are available on the Department of Education's website.




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### Failure to Act

If the transferor school corporation fails to act on the transfer request within thirty (30) days after the request is received, the transfer is considered approved.




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### Denial of Request

☹️ A transfer is denied when either school corporation: mails a written denial by certified mail to the requesting parent or student at their last known address.




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### Appeals Process

If a request for transfer is denied, an appeal may be filed with the state board by the requesting parent or student, if pursued no more than 10 days of receiving a written denial.

Must mail a notice of appeal by certified mail to the Superintendent of the school corporation and the Board of Education.




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## Cash Transfers

\*A school corporation may accept a transferring student without approval of the transferor corporations.

\*A transfer may not be accepted unless the requesting parents or student pays transfer tuition in an amount determined under the transfer tuition formula.

\*Tuition must be paid by the end of year by the parent or student.




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## Cash Transfers

\*The transferee corporation determine the dates installment payments are due.

\*Failure to pay a tuition installment is grounds for exclusion from school.




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## Transfers for Students with disabilities

A school corporation may transfer a student with a physical, emotional, or mental disability to a transferee corporation which maintains special programs or facilities for children with the disability of the transferred student.




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### Students with disabilities

- A transferee corporation may refuse the transfer under section (a) by mailing a notice by certified mail to:
  - (1) the transferor corporation
  - (2) the parents of the student; and
  - (3) the state board of education.
- State Board of Education determines whether or not the transfer can occur.




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### Student in state licensed public or private health or child care facility

A student who is placed in a state licensed private or public health care facility or child care facility by:

- (1) or with the consent of the division of family and children;
- (2) a court order; or
- (3) a child-placing agency licensed by the division of child services

May attend school in the school corporation in which the home or facility is located.




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### Student in public or private health care or child care facility

- If placed by parent, student can attend school in the school corporation in which the facility is located if
  - The placement is necessary for student's physical or emotional health and well being, recommended by a physician and placement is projected to be for not less than 14 calendar days or a total of 20 calendar days.




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### Placement of student

Student placed in institution operated by div. of disability and rehab or division of mental health addiction, or an institution, or public or private facility, home, a group home, or alternative family setting by div disability and rehab services or div of mental health and addiction may attend school in the school corporation in which the facility is located.

State pays the transfer tuition unless some other entity is responsible




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### Foster placement

Student place by or with consent of child services , a court order, or child placing agency (licensed by child services) in a foster family home or relative or other unlicensed caretaker may attend school in the corporation of legal settlement or in the corporation of the foster home.




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### Foster Home placement

- If the student is not attending in the school of legal settlement, school of legal settlement pays the transfer tuition to the school corp. in which the student is enrolled if all of the following apply:




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### Foster Home Placement

- Student was previously placed in child caring institution;
- While placed in the child caring institution, student was enrolled in school administered by the school corp. where the child caring inst. is located and located at the child caring institution.
- After moving from child caring institution to the foster home, the student continued to attend the school located in the child caring institution;




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### Foster Home Placement

- Student was moved from child caring institution to a foster home supervised by the child caring institution or department of child services or the court; and
- Legal settlement was determined by a juvenile court.




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### Children of certain state employees

A student who is a child of a state employee who resides on state owned property, or is the child of a fulltime employee of a state education institution, who resides on property owned or operated state educ. inst. and used for educational, research, or a public service program, is considered a transfer student if:

- the student attends public school in the corporation located within the county in which the state owned property is located; or
- the state-owned property is the Soldiers' and Sailors' Children's Home

(Transfer tuition paid by the State)




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### Foreign exchange students

A foreign student visiting in Indiana under any student exchange program approved by the state board is considered a resident student with legal settlement in the school corporation where the foreign exchange student resides. A school corporation that receives a foreign exchange student may not be paid any transfer tuition.




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### Estimated Transfer Tuition

- Not later than March 1, a school corporation shall estimate the:
    - ✓ Payments the School Corp is required to pay for students transferring from the school corporation.
    - ✓ Payments the School Corp is entitled to receive on behalf of students transferring to the school corporation.
- A school corporation shall send a preliminary statement of the amount of transfer tuition due. Not later than October 1, a final statement must be sent.




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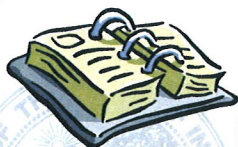
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### Transfer tuition paid by transferor corporation or state:

- ✎ 4 installments by October 30, January 10, April 10, and July 10 following the year in which the obligation is incurred, unless another schedule is agreed on.




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### School attendance in former school corporation

- Applies to a student who resided in a school corporation whether the student had legal settlement for at least two consecutive school years immediately before moving to an adjacent school corporation.
  - School corporation in which student attended shall allow the student to attend an appropriate school within the school corporation in which the student formerly resided , may not request transfer tuition, and shall include the student in the ADM count if the superintendent and principal at both schools jointly agree to enroll the student.

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### Form 515

### Calculating Transfer Tuition

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### Estimate Billing- what you need

1. Prior school year actual expense to calculate the estimate billing.
2. ADM Count for School Year for which you are calculating a bill.
3. Fiscal Year Financial Report (Form 9) for Correct Billing Year.
4. Basic Grant Worksheet and/or DOE 54 for Year you are billing.
5. Will need to calculate Credits on the Billing if Applicable.

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## Who am I billing and what is a Class of School?




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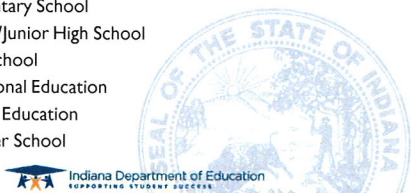
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## Class of school

Refers to a classification of each school or program in the transferee corporation by the grades or special programs taught at the school.

Kindergarten  
Elementary School  
Middle/Junior High School  
High School  
Vocational Education  
Special Education  
Summer School




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## What is Pupil Enrollment?

For purposes of the Transfer Tuition Calculation, pupil enrollment means ADM!




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### Why do I have to calculate a percentage?

If an expense can't be identified with a specific class of school, it must be pro-rated over all classes.

For example account 23210 (Office of the Superintendent) applies to all classes of school not just Kindergarten or Elementary.




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### Calculation of Percentages

Kindergarten	266.50	4.44%
Elementary	2,589.95	43.13%
Middle/Jr. High	1,416.94	23.60%
High School	1,731.58	28.83%

TOTAL ADM 6,004.97 100.00%




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### Billing for Kindergarten requires another calculation

What % is Kindergarten to the Total Elementary ADM?  
 (ADM of Kindergarten + Grade 1 + Grade 2 + Grade 3 +  
 Grade 4 + Grade 5) =  $266.50 + 2,589.95 = 2,856.45$

Kindergarten is 9.33% of the Total Elementary ADM  
 $(266.50/2,856.45 = 9.33\%)$

Elementary is 90.67% of the Total Elementary ADM  
 $(2,589.95/2,856.45 = 90.67\%)$




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### If you have one building that is a Jr./Sr. High School then what?

You will need to calculate what percentage Middle School students are to the total Middle/High School Population.

Middle School 1,416.94

High School 1,731.58  
3,148.52

Middle School Percent is 45.00% (1,416.94/3,148.52)

High School Percent is 55.00% (1,731.58/3,148.52)



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### Line I Expense

INSTRUCTION – REGULAR AND SPECIAL PGMS.  
(Accounts 11000 and/or 12000, and 16100 and/or  
16200 – General Fund Only)

May include:

11050 Full Day Kindergarten  
11100 Elementary  
11200 Middle/Junior High  
11300 High School  
12000 Gifted Talented  
16100 Remediation Testing  
16200 Preventative Remediation



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### Line I continued

Select only the expenses that apply to the specific class of school you are billing for.

If you are billing for a High School Student you would not pick up the 11050, 11100 or 11200 Instruction expenses.

If you are billing for a Kindergarten Student you would need to pick up a percentage of the Elementary Instruction Costs that applies to Kindergarten expenses. Not all Kindergarten expenses are in the Full Day Kindergarten Line Item, and you may not have a Full Day Kindergarten Program.



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### Billing for an Elementary School

Line 1 Total Expense for Elementary is \$11,003,178.06 in Account 11100

For this school corporation the Elementary Class represents 90.67% of the Total Elementary Instruction Cost.

$$\$11,003,178.06 * 90.67\% = \$9,976,581.55$$



### Add to this amount

16100	\$ 221,165.65
16200	<u>405,770.40</u>
Total	\$ 626,936.05

You need to take 43.13% of this amount to apply to the line 1 Elementary instruction expense.

$$\begin{aligned}
 \$414,740.11 * 43.13\% &= \$270,397.52 \\
 \$9,976,581.55 + \$270,397.52 &= \$10,246,979.07
 \end{aligned}$$



### Line 2 Expense

#### SUPPORT SERVICES – ADMINISTRATION

(Accounts 21800, 23120, 23160, 23190, 23200s, and 24000s – General Fund Only)

- $\$3,636,317.58 * 43.13\% = \$1,568,343.78$



### Line 3 Expense

SUPPORT SERVICES – ATTENDANCE, HEALTH,  
AND GUIDANCE

(Accounts 21100 through 21700 – General Fund Only)

\$1,833,448.90 \* 43.13% = **\$790,766.51**



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### Line 4 Expense

SUPPORT SERVICES – OPERATIONS AND  
MAINTENANCE

(Accounts 26000s – General Fund Only)

\$3,757,488.29 \* 43.13% = **\$1,620,604.70**



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### Line 5 Expense

SUPPORT SERVICES – BUSINESS

(Accounts 25000s, excluding 25291-25296  
And 25910-25950 – General Fund Only)

\$335,930.66 \* 43.13% = **\$144,886.90**



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**Line 6 Expense**

SUPPORT SERVICES – OTHER

(Accounts 22000s, 31000s General Fund Only)

 $\$764,326.83 * 43.13\% = \$329,654.17$ Indiana Department of Education  
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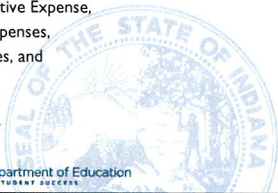
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**Line 7 Expense**INSTRUCTION-PAYMENTS TO OTHER GOVERNMENTAL UNITS  
WITHIN STATE(Accounts 17000s excluding 17800 above paid from General Fund  
through other agencies for appropriate class of school)Examples: Special Education Cooperative Expense,  
Vocational Education Cooperative Expenses,  
Service Centers Membership Expenses, and  
Buying Cooperatives.

Majority of billings will have no Line 7

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**Line 7 - Continued** $\$45,361.05 * 43.13\% = \$19,564.22$ Indiana Department of Education  
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**Line 8- Total Operating Costs**

Line 1 \$10,246,979.07  
 Line 2 1,568,343.78  
 Line 3 790,766.51  
 Line 4 1,620,604.70  
 Line 5 144,886.90  
 Line 6 329,654.17  
 Line 7 9,564.22

Total **\$14,720,799.35**



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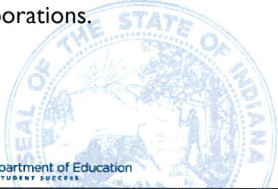
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**TRANSPORTATION**

Transportation expenses can be included ONLY in instances where the student is furnished transportation by the school corporation and there is a written transportation agreement between the school corporations.



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**Costs of Transportation Fund –  
Accounts 27000 (except 27400)**

27010 Service Area Direction  
 27100 Vehicle Operation  
 27200 Monitoring Services  
 27300 Vehicle Servicing and Maintenance  
 27500 Insurance on Buses  
 27600 Insurance on Pupils  
 27700 Contracted Transportation Services  
 27900 Other Student Transportation Services  
 27910 Bus Driver Training



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### Calculation of Transportation Expense

Transportation Expense / Total Number of  
Pupils Transported = Cost per Pupil  
Transported

$$\$2,174,489.17 / 6,267 = \$346.97$$




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### Cost per pupil per day

Cost per pupil divided by number of days school  
was in session.

$$\$346.97 / 180 = \$1.93$$

Cost per pupil per day multiplied by the total days  
transported = Total Cost

$$\$1.93 * 180 = \$346.97$$




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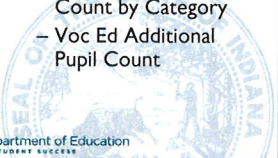
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### Page 2 Statement of Enrollment, Transportation, and Attendance

- |                       |                                     |
|-----------------------|-------------------------------------|
| - Student Name        | - Included in ADM Count             |
| - Date of Birth       | - Days Provided Transportation      |
| - Grade               | - Spec Ed Student Count by Category |
| - Date First Enrolled | - Voc Ed Additional Pupil Count     |
| - Date Last Enrolled  |                                     |
| - # Days Enrolled     |                                     |




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**Page 3**  
**Transfer Tuition Calculation**

A. Calculate the Full Time Pupil Equivalent:


<u>180</u>	/	<u>180</u>	=	<u>1.00</u>
Total Days		Number of days	FTE	
Pupil enrolled		school was in Session		

B. Operating Cost per student (Per Capita Costs)

\$14,720,799.35	/	2,589.95	=	\$5,683.82
(Line 8, Page 1)		Pupil Enrollment	Per capita cost	

C. Gross Operating Cost

\$5,683.82 X 1.00	=	\$5,683.82
Section B X	Section A =	Gross Operating Amount


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**Page 3 Transfer Tuition Calculation**

D. Less state distributions that are computed in part using ADM:

Applying credits- credit is only applied if the student was included in the ADM (September count) of the school corporation that is preparing the bill.


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**Prime Time Grant Grades K – 3 only**

Take the Total Prime Time Grant and divide it by the K-3 ADM to get a per student amount.

\$839,990.00/1,880 = \$446.81  
(also found on the DOE 54)


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### State Tuition Support for basic programs

Tuition support for basic programs is already calculated on the DOESA54.

$\$35,605,717.00 / 5,900.00 = \$6,034.87$

Tuition Support Per ADM

Academic Honors Diploma Award applies only to Grade 12 students who graduate with Academic Honors Diploma (generates \$900 per student)




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### Academic Honors Diploma Award

Applies only to Grade 12 students who graduate with an academic honors diploma

(generates \$900 per student)




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### Vocational Education Grant

\*Student needs to be enrolled in an Approved Vocational Education Program.

\*You will need to know the Labor Wage Category and the number of credit hours that the class meets in order to determine the amount of credit.




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### Special Education Grant

Special Education Grant  
(student must be in the December 1 count!)

Funding is generated on the Special Education Exceptionality of the student

Severe Disabilities	\$8,350.00
Mild/Moderate Disabilities	\$2,265.00
Communication/Homebound	\$ 533.00



### Restoration & Small Schools Grants

Restoration Grant- a minimum guarantee on CY2009 and is capped at an increase/decrease of \$25 per ADM and no more than a 3% drop from 2009.

Small Schools Grant (applies to schools with enrollment of less than 1,700) and provides \$192 per ADM for complexity index over 1.2 and \$91 per ADM for complexity index greater than 1.1 and less than 1.2.



### Calculation of Credits

Subtract Section D from the Per Capita Cost in Section C = Net Amount Due for Operating (E)

$$\$5,683.82 - \$6,481.68 = (\$797.86)$$

Net Amount Due for Transfer Tuition – Special Equipment=

Calculated on page 4 and carried forward to page 3. (Special Education Equipment is pro-rated and depreciated. The required information for making this calculation is found on Page 4.)

Note: If this bill is for a regular education student or there is no special equipment needed for the special education student, this line is left blank!





Net Amount Due for Transportation =  
Carried over from bottom of Page I      \$346.97

Total Net Amount due for Transfer Tuition and Transportation = the estimated/actual cost for a transfer tuition student for the particular class of school you are calculating. This is the amount paid by a parent, another school corporation, or the state.

$$(\$797.86) + \$346.97 = (\$450.89)$$

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## Quarterly Payments

**NOTE:** If quarterly estimated payments were being made, this amount is subtracted from the final billing calculation to determine the amount owed or the amount to refund.

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## Do I have to prepare a bill even though it may have a negative amount due?

The State Board of Accounts will request a copy of transfer tuition billings for any students claimed as cash transfers, state obligations, foster students, etc. These need to be produced even if they show no money due.

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**Contacts:**

**Office of School Finance:**

**Peggy Smith**

**Melissa Ambre**

**Kaitlin Boldt**

**Toll free: 1-866-234-1414**

**Local: 317-232-0840**

**Fax: 317-232-0504**



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**TRANSFER TUITION STATEMENT**

School Year 2009-2010

**Estimated Billing**

To: Mr. & Mrs. Smith School Corporation Putnam County  
 (Transferor Corporation)

From: ABC School Corporation School Corporation Elkhart County  
 (Transferee Corporation)

Number Of Days School Was In Session For Pupil Attendance 180

	ADM	%		ADM	%
Kindergarten	266.50	4.44%	Special Program #1		
Elementary	2,589.95	43.13%	Special Program #2		
Middle/Jr. High	1,416.94	23.60%	Special Program #3		
Senior High School	1,731.58	28.84%	Special Program #4		
Total	6,004.97	100.00%			

**GENERAL FUND OPERATING COSTS ACCORDING**
Elementary  
 Class of School
**CLASSIFIED BUDGET ACCOUNTS**

1. INSTRUCTION - REGULAR AND SPECIAL PROGRAMS Accounts 11000 and/or 12000, and 16100 and/or 16200 - General Fund Only	\$10,246,979.07	
2. SUPPORT SERVICES - ADMINISTRATION Accounts 21800,23120, 23160, 23190,23200 and 24000 - General Fund Only	\$1,568,343.78	#####
3. SUPPORT SERVICES - ATTENDANCE, HEALTH, AND GUIDANCE Accounts 21100 through 21700 - General Fund Only	\$790,766.51	#####
4. SUPPORT SERVICES - OPERATION AND MAINTENANCE Accounts 26000 - General Fund Only	\$1,620,604.70	#####
5. SUPPORT SERVICES - CENTRAL Accounts 25000 (Excluding 25191-25196 and 25910-25950) - General Fund Only	\$144,886.90	#####
6. SUPPORT SERVICES - OTHER Accounts 22000, 31000 - General Fund Only	\$329,654.17	#####
7. INSTRUCTION - PAYMENTS TO OTHER GOVERNMENTAL UNITS WITHIN STATE Accounts 17000 (excluding 17800) above paid from General Fund through other agencies for appropriate class of school	\$19,564.22	#####
8. TOTAL OPERATING COSTS Lines 1 through 7 - General Fund Only	\$14,720,799.35	

**TRANSPORTATION**

NOTE: Transportation expenses can be included in the Transfer Tuition Statement ONLY in instances where the transferred students are furnished transportation by the school corporation to which they are transferred and there is a written transportation agreement between the transferor and transferee corporations.

Costs of Transportation Fund - Accounts 27000 (except 27400) \$2,174,489.17

Total number of Pupils Transported 6267

Cost per pupil transported. \$346.97

**AMOUNT DUE FOR TRANSPORTATION**

Cost per pupil (above) divided by numbers of days school was in session equals cost per pupil day:

$$\frac{\$346.97}{1} = \$346.97$$

Cost per pupil day multiplied by total days transported equals cost of transporting pupils named in this statement:

$$\frac{\$346.97}{1} = \$346.97$$

**STATEMENT OF ENROLLMENT, TRANSPORTATION AND ATTENDANCE**

[illegible]

### SPECIAL EDUCATION CATEGORIES

### A. Severe Disabilities

### B. Mild and Moderate Disabilities

C. Communication Disorders (duplicated count)

#### D. Homebound Programs

(NOTE: Types A and B are unduplicated counts)



Class of School  
Elementary

- A. Total pupil days enrolled divided by the number of days school was in session for pupil attendance equals full time pupil equivalent.

$$\frac{180}{180} = 1.00$$

- B. Total Operating Costs (from line 8, page 1) divided by Pupil Enrollment equals Per Capita Cost.

$$\frac{\$14,720,799.35}{2,589.95} = \$5,683.82$$

- C. Per Capita Cost (Section B) times full time Pupil equivalent (Section A) equals Gross Amount due for Operating.

$$\frac{\$5,683.82}{1.00} = \$5,683.82 \quad \$5,683.82$$

- D. LESS the following state or local distributions that are computed in any part using ADM or other pupil count in which the student(s) is included: (Refer to the instructions in the Accounting and Uniform Compliance Guidelines Manual for Indian Public School Corporations)

Prime time grant under IC 20-43-9 (Grades K-3)	\$446.81
Tuition Support for basic programs	\$6,034.87
Academic Honors Diploma Award under 20-43-10-2	\$0.00
Vocational Education Grant under IC 20-43-8	\$0.00
Special Education Grant under IC 20-43-7	\$0.00
Restoration Grant under IC 20-43-12	\$0.00
Small Schools under IC 20-43-12.2	\$0.00
	\$6,481.68

- E. Net Amount Due for Operating (Section C Minus Section D).

(\$797.86)

Net Amount Due for Transfer Tuition - Operating (E)	(\$797.86)
Net Amount Due for Transfer Tuition - Special Equipment (G page 4)	\$0.00
Net Amount Due for Transportation (from Bottom page 1)	\$346.97
<b>TOTAL</b> net amount due for Transfer Tuition and Transportation	<u>(\$450.89)</u>

Less Quarterly Payments:

	Date	Estimated Amount
First Quarter		
Second Quarter		
Third Quarter		
Total Quarterly Payments		\$0.00
Balance Due		<u>(\$450.89)</u>

I, \_\_\_\_\_, Treasurer of \_\_\_\_\_ School Corporation, \_\_\_\_\_ County, Indiana, hereby certify that the cost of this corporation's special equipment is as follows:

A	B	C	D	E	F	G
Description	Original Cost	Year Pur.	Est. Life	Annual Allocated Cost	Number of Students	Special Equip. Cost for Student Named on Pg 2
Total Special Equipment Costs						\$0.00

I further certify that the within named students were lawfully transferred to the above named corporation; that the transfers were issued by the proper legal offers of:

\_\_\_\_\_ (transferring corporation) \_\_\_\_\_ County, Indiana; or in the instance of a cash transfer; authorized by T J Smith, residing at 1111 November Rd, Our Town, IN 11111 address, as the parent or other person responsible for such transfer tuition; or in the Instance of lawfully placed students under IC 20-26-11 that the transfers were issued by the proper legal officer of \_\_\_\_\_ County.

Also that the foregoing statements of transfers, attendance, cost of education, cost of transportation, amount due for tuition, amount due for transportation of children who by law were furnished transportation by this school corporation is true and correct, as I verily believe.

Date: 15-Sep, 209 (Signed) \_\_\_\_\_ Treasurer